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UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF NEW YORK

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In re REFCO INC. SECURITIES LITIGATION	: Case No. 07-md-1902 (GEL)
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This Document Relates to:

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KENNETH M. KRYS and CHRISTOPHER STRIDE, as JOINT OFFICIAL LIQUIDATORS of SPHINX LTD., SPHINX STRATEGY FUND LTD.;	: Case No. 08-cv-3065 (GEL) Case No. 08-cv-3086 (GEL)
SPHINX PLUS SPC LTD., SPHINX DISTRESSED LTD., SPHINX MERGER ARBITRAGE LTD.; SPHINX SPECIAL SITUATIONS LTD., SPHINX MACRO LTD.; SPHINX LONG/SHORT EQUITY LTD.;	:
SPHINX MANAGED FUTURES LTD.; SPHINX EQUITY MARKET NEUTRAL LTD.; SPHINX CONVERTIBLE ARBITRAGE LTD.; SPHINX FIXED INCOME ARBITRAGE LTD.; SPHINX DISTRESSED FUND SPC; SPHINX MERGER ARBITRAGE FUND SPC; SPHINX SPECIAL SITUATIONS FUND SPC; SPHINX MACRO FUND SPC; SPHINX LONG/SHORT EQUITY FUND SPC; SPHINX MANAGED FUTURES FUND SPC; SPHINX EQUITY MARKET NEUTRAL FUND SPC; SPHINX CONVERTIBLE ARBITRAGE FUND SPC;	:

CERTIFICATE OF SERVICE

SPHINX FIXED INCOME ARBITRAGE FUND :
SPC; PLUSFUNDS MANAGED ACCESS FUND :
SPC LTD.; KENNETH M. KRYS and :
CHRISTOPHER STRIDE as assignees of claims :
assigned by MIAMI CHILDREN'S HOSPITAL :
FOUNDATION, OFI, GREEN & SMITH :
INVESTMENT MANAGEMENT LLC, THALES :
FUND MANAGEMENT LLC, KELLNER :
DILEO & CO., LLC, MARTINGALE ASSET :
MANAGEMENT LP, LONGACRE FUND :
MANAGEMENT LLC, ARNHOLD & S. :
BLEICHROEDER ADVISERS LLC, PICTET & :
CIE, RGA AMERICA REINSURANCE :
COMPANY, DEUTSCHE BANK (SUISSE) SA, :
ARAB MONETARY FUND, HANSARD :
INTERNATIONAL LTD., CONCORDIA :
ADVISORS LLC, GABELLI SECURITIES, INC., :
CITCO GLOBAL CUSTODY; and JAMES :
P. SINCLAIR as Trustee of the SPHINX TRUST, :

Plaintiffs, :

-against- :

CHRISTOPHER SUGRUE; MARK :
KAVANAGH; BRIAN OWENS; :
PRICEWATERHOUSECOOPERS L.L.P.; MARI :
FERRIS; PRICEWATERHOUSECOOPERS :
CAYMAN ISLANDS; GIBSON, DUNN & :
CRUTCHER LLP; REFCO ALTERNATIVE :
INVESTMENTS LLC; GRANT THORNTON :
LLP; MARK RAMLER; ERNST & YOUNG U.S. :
LLP; MAYER BROWN LLP f/k/a MAYER :
BROWN ROWE & MAW LLP; JOSEPH :
COLLINS; EDWARD S. BEST; PAUL KOURY; :
PHILLIP R. BENNETT; ROBERT C. TROSTEN; :
TONE GRANT; SANTO MAGGIO; THOMAS :
HACKL; DENNIS KLEJNA; BAWAG P.S.K. :
BANK FUR ARBEIT UND WIRTSCHAFT UND :
OSTERREICHISCHE POSTPARKASSE :
AKTIENGESELLSCHAFT; JP MORGAN :
CHASE & CO.; CREDIT SUISSE SECURITIES :
(USA) LLC f/k/a CREDIT SUISSE FIRST :
BOSTON LLC; BANC OF AMERICA :
SECURITIES LLC; THOMAS H. LEE :

PARTNERS, L.P.; THOMAS H. LEE	:
ADVISORS, LLC; THL MANAGERS V, LLC;	:
THL EQUITY ADVISORS V, L.P.; THOMAS H.	:
LEE EQUITY FUND V, L.P.; THOMAS H. LEE	:
PARALLEL FUND V, L.P.; THOMAS H. LEE	:
EQUITY (CAYMAN) FUND V, L.P.; THOMAS	:
H. LEE INVESTORS LIMITED PARTNERSHIP;	:
1997 THOMAS H. LEE NOMINEE TRUST;	:
THOMAS H. LEE; DAVID V. HARKINS;	:
SCOTT L. JAECKEL; SCOTT A. SCHOEN;	:
WILLIAM T. PIGOTT; LIBERTY CORNER	:
CAPITAL STRATEGIES, LLC; EMF	:
FINANCIAL PRODUCTS LLC; EMF CORE	:
FUND LTD.; DELTA FLYER FUND LLC; ERIC	:
M. FLANAGAN; INGRAM MICRO, INC.; CIM	:
VENTURES, INC.; BECKENHAM TRADING	:
CO., INC.; ANDREW KRIEGER; COAST	:
ASSET MANAGEMENT, LLC, f/k/a COAST	:
ASSET MANAGEMENT LP; CS LAND	:
MANAGEMENT LLC; CHRISTOPHER	:
PETTIT; and REFCO GROUP HOLDINGS,	:
INC.; and REFCO ASSOCIATES, INC.,	:
	:
Defendants	:

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I hereby certify that on July 24, 2008, true copies of the each of the following:

- (1) Notice of Motion For Leave to Make Substituted Service on Defendant Christopher Sugrue Pursuant to Fed. R. Civ. P. 4(f)(3);
- (2) the Proposed Order Authorizing Service of Summons and Complaint on Defendant Christopher Sugrue Pursuant to Fed. R. Civ. P. 4(f)(3);
- (3) Plaintiffs' Memorandum of Law in Support of Motion For Leave to Make Substituted Service on Defendant Christopher Sugrue Pursuant to Fed. R. Civ. P. 4(f)(3); and
- (4) Declaration of Jessica C. Calagione in Support of Plaintiffs' Motion For Leave to Make Substituted Service on Defendant Christopher Sugrue Pursuant to Fed. R. Civ. P. 4(f)(3)

were served on the following parties to this action via email and first class mail, as listed below:

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Thomas H. Lee Equity (Cayman) Fund V., L.P.,
Thomas H. Lee Investors Limited Partnership,
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*Counsel to Defendants Refco Associates, Inc.
and Refco Alternative Investments LLC*

I hereby also certify that on July 24, 2008, true copies of the each of the following:

(1) Notice of Motion For Leave to Make Substituted Service on Defendant Christopher Sugrue Pursuant to Fed. R. Civ. P. 4(f)(3);

(2) the Proposed Order Authorizing Service of Summons and Complaint on Defendant Christopher Sugrue Pursuant to Fed. R. Civ. P. 4(f)(3);

(3) Plaintiffs' Memorandum of Law in Support of Motion For Leave to Make Substituted Service on Defendant Christopher Sugrue Pursuant to Fed. R. Civ. P. 4(f)(3); and

(4) Declaration of Jessica C. Calagione in Support of Plaintiffs' Motion For Leave to Make Substituted Service on Defendant Christopher Sugrue Pursuant to Fed. R. Civ. P. 4(f)(3)

were served on the following parties to this action via first class mail, as listed below:

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Cayman Islands

Executed on July 24, 2008

s/Andrew Dash

Andrew Dash